

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that Engrossed Senate Bill 285 be amended to read as follows:

- 1 Page 2, between lines 40 and 41, begin a new paragraph and insert:
- 2 "SECTION 3. IC 6-1.1-15-1, AS AMENDED BY P.L.146-2008,
- 3 SECTION 137, IS AMENDED TO READ AS FOLLOWS
- 4 [EFFECTIVE MARCH 1, 2009 (RETROACTIVE)]: Sec. 1. (a) A
- 5 taxpayer may obtain a review by the county board of a county or
- 6 township official's action with respect to either or both of the following:
- 7 (1) The assessment of the taxpayer's tangible property.
- 8 (2) A deduction for which a review under this section is
- 9 authorized by any of the following:
- 10 (A) IC 6-1.1-12-25.5.
- 11 (B) IC 6-1.1-12-28.5.
- 12 (C) IC 6-1.1-12-35.5.
- 13 (D) IC 6-1.1-12.1-5.
- 14 (E) IC 6-1.1-12.1-5.3.
- 15 (F) IC 6-1.1-12.1-5.4.
- 16 (b) At the time that notice of an action referred to in subsection (a)
- 17 is given to the taxpayer, the taxpayer shall also be informed in writing
- 18 of:
- 19 (1) the opportunity for a review under this section, including a
- 20 preliminary informal meeting under subsection (h)(2) with the
- 21 county or township official referred to in this subsection; and
- 22 (2) the procedures the taxpayer must follow in order to obtain a
- 23 review under this section.
- 24 (c) In order to obtain a review of an assessment or deduction

effective for the assessment date to which the notice referred to in subsection (b) applies, the taxpayer must file a notice in writing with the county or township official referred to in subsection (a) not later than forty-five (45) days after the date of the notice referred to in subsection (b).

(d) A taxpayer may obtain a review by the county board of the assessment of the taxpayer's tangible property effective for an assessment date for which a notice of assessment is not given as described in subsection (b). To obtain the review, the taxpayer must file a notice in writing with the township assessor, or the county assessor if the township is not served by a township assessor. The right of a taxpayer to obtain a review under this subsection for an assessment date for which a notice of assessment is not given does not relieve an assessing official of the duty to provide the taxpayer with the notice of assessment as otherwise required by this article. For an assessment date in a year before 2009, the notice must be filed on or before May 10 of the year. For an assessment date in a year after 2008, the notice must be filed not later than the later of:

(1) May 10 of the year; or

(2) forty-five (45) days after the date of the statement mailed by the county auditor under IC 6-1.1-17-3(b).

(e) A change in an assessment made as a result of a notice for review filed by a taxpayer under subsection (d) after the time prescribed in subsection (d) becomes effective for the next assessment date. A change in an assessment made as a result of a notice for review filed by a taxpayer under subsection (c) or (d) remains in effect from the assessment date for which the change is made until the next assessment date for which the assessment is changed under this article.

(f) The written notice filed by a taxpayer under subsection (c) or (d) must include the following information:

(1) The name of the taxpayer.

(2) The address and parcel or key number of the property.

(3) The address and telephone number of the taxpayer.

(g) The filing of a notice under subsection (c) or (d):

(1) initiates a review under this section; and

(2) constitutes a request by the taxpayer for a preliminary informal meeting with the official referred to in subsection (a).

(h) A county or township official who receives a notice for review filed by a taxpayer under subsection (c) or (d) shall:

(1) immediately forward the notice to the county board; and

(2) attempt to hold a preliminary informal meeting with the taxpayer to resolve as many issues as possible by:

(A) discussing the specifics of the taxpayer's assessment or deduction;

(B) reviewing the taxpayer's property record card;

(C) explaining to the taxpayer how the assessment or

- 1 deduction was determined;
- 2 (D) providing to the taxpayer information about the statutes,
- 3 rules, and guidelines that govern the determination of the
- 4 assessment or deduction;
- 5 (E) noting and considering objections of the taxpayer;
- 6 (F) considering all errors alleged by the taxpayer; and
- 7 (G) otherwise educating the taxpayer about:
 - 8 (i) the taxpayer's assessment or deduction;
 - 9 (ii) the assessment or deduction process; and
 - 10 (iii) the assessment or deduction appeal process.
- 11 (i) Not later than ten (10) days after the informal preliminary
- 12 meeting, the official referred to in subsection (a) shall forward to the
- 13 county auditor and the county board the results of the conference on a
- 14 form prescribed by the department of local government finance that
- 15 must be completed and signed by the taxpayer and the official. The
- 16 form must indicate the following:
 - 17 (1) If the taxpayer and the official agree on the resolution of all
 - 18 assessment or deduction issues in the review, a statement of:
 - 19 (A) those issues; and
 - 20 (B) the assessed value of the tangible property or the amount
 - 21 of the deduction that results from the resolution of those issues
 - 22 in the manner agreed to by the taxpayer and the official.
 - 23 (2) If the taxpayer and the official do not agree on the resolution
 - 24 of all assessment or deduction issues in the review:
 - 25 (A) a statement of those issues; and
 - 26 (B) the identification of:
 - 27 (i) the issues on which the taxpayer and the official agree;
 - 28 and
 - 29 (ii) the issues on which the taxpayer and the official
 - 30 disagree.
 - 31 (j) If the county board receives a form referred to in subsection
 - 32 (i)(1) before the hearing scheduled under subsection (k):
 - 33 (1) the county board shall cancel the hearing;
 - 34 (2) the county official referred to in subsection (a) shall give
 - 35 notice to the taxpayer, the county board, the county assessor, and
 - 36 the county auditor of the assessment or deduction in the amount
 - 37 referred to in subsection (i)(1)(B); and
 - 38 (3) if the matter in issue is the assessment of tangible property,
 - 39 the county board may reserve the right to change the assessment
 - 40 under IC 6-1.1-13.
 - 41 (k) If:
 - 42 (1) subsection (i)(2) applies; or
 - 43 (2) the county board does not receive a form referred to in
 - 44 subsection (i) not later than one hundred twenty (120) days after
 - 45 the date of the notice for review filed by the taxpayer under
 - 46 subsection (c) or (d);

the county board shall hold a hearing on a review under this subsection not later than one hundred eighty (180) days after the date of that notice. The county board shall, by mail, give notice of the date, time, and place fixed for the hearing to the taxpayer and the county or township official with whom the taxpayer filed the notice for review. The taxpayer and the county or township official with whom the taxpayer filed the notice for review are parties to the proceeding before the county board. The county assessor is recused from any action the county board takes with respect to an assessment determination by the county assessor.

(l) At the hearing required under subsection (k):

(1) the taxpayer may present the taxpayer's reasons for disagreement with the assessment or deduction; and

(2) the county or township official with whom the taxpayer filed the notice for review must present:

(A) the basis for the assessment or deduction decision; and

(B) the reasons the taxpayer's contentions should be denied.

(m) The official referred to in subsection (a) may not require the taxpayer to provide documentary evidence at the preliminary informal meeting under subsection (h). The county board may not require a taxpayer to file documentary evidence or summaries of statements of testimonial evidence before the hearing required under subsection (k). If the action for which a taxpayer seeks review under this section is the assessment of tangible property, the taxpayer is not required to have an appraisal of the property in order to do the following:

(1) Initiate the review.

(2) Prosecute the review.

(n) The county board shall prepare a written decision resolving all of the issues under review. The county board shall, by mail, give notice of its determination not later than one hundred twenty (120) days after the hearing under subsection (k) to the taxpayer, the official referred to in subsection (a), the county assessor, and the county auditor.

(o) If the maximum time elapses:

(1) under subsection (k) for the county board to hold a hearing; or

(2) under subsection (n) for the county board to give notice of its determination;

the taxpayer may initiate a proceeding for review before the Indiana board by taking the action required by section 3 of this chapter at any time after the maximum time elapses.

(p) This subsection applies if the assessment for which a notice of review is filed:

(1) was the result of an annual adjustment under IC 6-1.1-4-4.5; and

(2) increased the assessed value of the assessed property by more than five percent (5%) over the assessed value finally determined for the immediately preceding assessment date.

- 1 **The county assessor or township assessor making the assessment**
- 2 **has the burden of proving that the assessment is correct."**

- 3 Renumber all SECTIONS consecutively.
 (Reference is to ESB 285 as printed April 10, 2009.)

Representative Smith M